



**GOVERNMENT OF SINDH
SINDH REVENUE BOARD**

Karachi, the 5th June, 2017

NOTIFICATION
(Sindh Sales Tax on Services)

SRB-3-4/11/2017.----- In exercise of the powers conferred by sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the following further amendments shall be made in its notification No. SRB-3-4/8/2013 dated 1st July, 2013, namely:-

In the aforesaid notification, in the Table, -----

- (a) against tariff heading "9805.5000" in column (1), for the figures "10%" in column (3), the figure "8%" shall be substituted;
- (b) against tariff heading "9805.5100" in column (1), for the figures "10%" in column (3), the figure "8%" shall be substituted;
- (c) against tariff heading "9806.3000" in column (1), for the figure "8%" in column (3), the figure "3%" shall be substituted;
- (d) the tariff heading "98.12 and the sub-headings thereof" in column (1) and the entries relating thereto in columns (2), (3) and (4) shall be omitted;
- (e) after tariff heading "9818.1000" in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

" 9819.1200	Services provided or rendered by an indenter from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan	3%	Input tax credit/adjustment shall not be admissible.
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”; and

(f) after tariff heading "9834.0000" in column (1), and the entries relating thereto in columns (2), (3) and (4), the following shall be added, namely:-

“ 9835.0000	Services provided or rendered by a call centre from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan in foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan	3%	Input tax credit/adjustment shall not be admissible.”
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2. This notification shall take effect on and from 1st day of July, 2017.


(KHALID MAHMOOD)
Chairman

[File No. SRB/TP/01/2017]